Appendix

The Facts For Example 1 Are As Follows:

- This is a taxable renovation to commercial property.
- purchased by the subcontractors.) Tax is paid by the contractors on materials at the time of purchase. (All materials for this job are
- certificates for the service portion Subcontractors accept resale of the bill from the general contractor.
- The general contractor will charge the property owner 6% tax on the service portion of the contract.

SUBCONTRACTOR:

"THE CARPENTER" BILLS THE GENERAL

\$70,000.00

materials purchased	\$47,169.81
tax paid by sub	\$ 2,830.19
total materials cost	\$50,000.00
sub's charge for service	\$20,000.00
total	\$70,000.00

thereon. Resale certificates issued

subcontractors for taxable

services.

by general contractor to

taxable service and the tax

General contractor bills owner by separately stating the charges for

EXAMPLE

SUBCONTRACTOR:

"The Electrician" bills the general \$10,000.00

SUBCONTRACTOR:

\$ 283.02 \$5,000.00 \$5,000.00 \$10,000.00

sub's charge for service

total

total materials cost tax paid by sub

\$4,716.98

materials purchased

"THE PLUMBER" BILLS THE GENERAL \$10,000.00 \$ 5,000.00 \$ 5,000.00 \$ 4,716.98 \$ 283.02 \$10,000.00 sub's charge for service materials purchased total materials cost tax paid by sub total Issues Resale Certificate for

for service portion of bill Issues Resale Certificate Issues Resale Certificate for service portion of bill

GENERAL CONTRACTOR

Bills Property Owner

\$100,000.00 plus tax

materials (tax paid by subcontractors)	service	tax on service	Total billed to property owner
\$ 60,000.00	\$ 40,000.00	\$ 2,400.00	\$102,400.00

BREAKDOWN OF GENERAL CONTRACTOR'S BOOKS:

MATERIALS:

* Includes tax	paid by the	subcontractors	to their vendors
\$ 5,000.00*	\$50,000.00*	\$ 5,000.00*	\$60,000.00
Plumber	Carpenter	Electrician	Total

Service**:	*
Plumber	\$ 5,000.00
Carpenter	\$20,000.00
Electrician	\$ 5,000.00
General Contractor	\$10,000.00

NOTE: See

Page 13 for definition of SERVICE.

\$102,400.00	Grand Total:
\$ 2,400.00	Sales Tax on Service
\$40,000.00	Total Service
00.00000	Court Court actor

SALES AND USE TAX RETURN FORM OS-114

General Instructions

For Department Use Only

1. A RETURN MUST BE FILED even if no tax is due or no sales were made.

DUE DATE:	
Return is due one month after period ending.	Return must be postmarked

on or before the due date.
3. DEDUCTIONS: Fill out reverse side of this form if you claim deductions.

4. INTEREST: For late payment - 1% of tax due per month from due date.

5. PENALTY: For failure to pay tax when due - 15% of tax due or \$50, whichever is greater.

6. NEW OWNERS: Do not use previous owner's form to file your return. Any change $% \left(1\right) =\left(1\right) \left(1\right) \left$

in ownership requires a new permit.

Make check payable to: COMMISSIONER OF REVENUE SERVICES.
(Be sure to include the Tax Registration Number on your check.)
FOR COMPLETE INSTRUCTIONS SEE FORM 0-88.

For Period Ending

Connecticut Tax Registration Number

<

Please enter any changes to your name or address below.

name er ac	141000 201011.
New Trade Name:	
New Mailing Address:	
Please check if chang physical address.	e applies to both mailing and
New Physical Location	(P.O. Box Not Acceptable)

EXAMPLE 1 (GENERAL CONTRACTOR'S RETURN)

Gross receipts from sales of goods 2 2 Gross receipts from leases and rentals 100,000 00 Gross receipts from labor and services Purchases of goods by your business subject to use tax 5 Leases and rentals by your business subject to use tax Purchases of services by your business subject to us tax 6 100,000 00 7 Total: Add Lines 1 through 6 < Please complete reverse side, enter amount from 60,000 00 Total deductions: 8 Total Deductions here. 40,000 00 Balance subject to tax: Subtract Lir a community but not less than zero 9 2,400 00 Gross amount of tax dur. Multiply Lit 9 by 6 o (.06) 10 Credits: See Form O-86,ns 11 < 2,400 00 Net amount of tax due: Subtract Line 11 from Line 10 12 For late payment of tax: See General Instructions 13 13 _+ Penalty 2,400 00 Total amount due: Add Line 12 and Line 13 14

If this return is not for a full period, enter dates covered: From:	To	D:	
If this business has changed ownership since your last return, enter n	ame and address of new owners and o	late sold:	
Name: Address:		Date Sold:	
If this is your first return, please enter business starting date:	If you are out of business, please ente	er last business date:	
I declare under the penalty of false statement that I have examined this return and to the best of my knowledge and belief, it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)			
Taxpayer's Signature	Title	Date	
Paid Preparer's Signature	Paid Preparer's Address	Date	

	mostly me name of the state of	T		$\overline{}$
15	Sales for resale - sales of goods	15		$+\!-$
16	Sales for resale - leases and rentals <	16		
17	Sales for resale - labor and services <	17		
18	All newspapers and subscription sales of magazines and puzzle magazines	18		
19	Trucks with gross vehicle weight rating over 26,000 lbs. or used exclusively for carriage of interstate freight	19		
21	Food for human consumption, sold through vending machines and any items purchased with food stamps $<$	21		
23	Fuel for motor vehicles	23		
24	Sales of electricity, gas and heating fuel for residential dwellings FOR UTILITY AND	24		
25	Sales of electricity - \$150 monthly charge per business HEATING FUEL COMPANIES <	25		
26	Sales of electricity, gas and heating fuel for manufacturing or agricultural production ONLY	26		
27	Aviation fuel <	27		Т
29	Tangible personal property to persons issued Farmer Tax Exemption Permit	29		
30	Machinery, its replacement, repair, component and enhancement parts, materials, tools and fuel for manufacturing <	30		
31	Machinery, materials, tools and equipment used in commercial printing process or publishing	31		T
32	Machinery, materials, tools and fuel for commercial fishing	32		1
33	Out-of-state - sales of goods	33		1
34	Out-of-state - leases and rentals	34		\top
35	Out-of-state - labor and services	35		\top
36	Motor vehicles or vessels purchased by nonresidents (Attach CERT-125 to OS-114)	36		\top
37	Prescription medicines - sales of goods	37		+
38	Nonprescription medicines and diabetic equipment - sales of goods	38		\top
39	Charitable or religious organizations - sales of goods	39		\top
40	Charitable or religious organizations - leases and rentals	40		+
41	Charitable or religious organizations - labor and services	41		\top
42	Federal, Connecticut or municipal agencies - sales of goods	42		\top
43	Federal, Connecticut or municipal agencies - leases and rentals	43		\top
44	Federal, Connecticut or municipal agencies - labor and se ces	44		+-
45	Items certified for air or water pollution abatement - sales as ses and stalls of goods	45		+
47	Nontaxable labor and services	47		+-
48	Services between wholly owned business entition (See in truc ins., Form O-88)	48		+-
50	Trade-ins of all like-kind tangible personal propert, (ins ructic Form O-88)	50		+-
52	Taxed goods returned within 90 days at 6% (.06) ra e	52		\top
56	Oxygen, blood plasma, prostheses, etc. sales, leas s, renc ls or repair services of goods	56		+-
58	Printed material for future delivery out c	58		
59	Articles of clothing or footwear under \$: 0	59		+-
60	Material and components for noncommer in production of clothing	60		+-
63	Funeral expenses <	63		+
69	Repair services, repair and an ant party for aircraft and certain aircraft (See instructions, Form 0-88)	69		+-
71	Certain machinery under the Manufact, ing Recovery Act of 1992 (See instructions, Form 0-88)	71		+-
72	Machinery, equipment, tools, suoplies and fuel used in the biotechnology industry	72		+
73	Repair and maintenance services and fabrication labor to vessels (See instructions, Form 0-88)	73		+
74	Computer and data processing services (See instructions, Form 0-88)	74		+-
75	Renovation and repair services to residential real property (See instructions, Form O-88)	75		+-
76	Patient care services by hospitals (See instructions, Form O-88)	76		+-
77	Sales to direct payment permit holders	77		+
A	Other Adjustments - sales of goods (Describe: Materials consumed including tax paid)	A	60,000	00
В	Other Adjustments - leases and rentals (Describe:	В	00,000	+
C	Other Adjustments - labor and services (Describe:	C		+-
				+-
	NOTE: Line 20 is now part of Line 19; Line 22 is now part of Line 21; Line 46 is now part of Line 45;			\top
	Line 49 is now part of Line 36; Line 57 is now part of Line 56; Line 64 is now part of Line 30.			+-
	,			+-
	Computer and data processing services and renovation and repair services to residential real			\top
	property are being phased out. (See instructions, Form O-88)			\top
				\top
				\top
	TOTAL DEDUCTIONS (Enter here and on Line 8 on the front of this return)		60 000	00
08.44			60,000	JUU
OS-114	4 (Back) REV. 7/99			

The Facts For Example 2 Are As Follows:

- This is a taxable renovation to commercial property.
- purchase. (All materials for this job are purchased by the Tax is paid by the contractors on materials at the time of subcontractors.)
- No resale certificates are issued to or accepted by the subcontractors.

•

The general contractor will charge 6% tax on only his charge for service because he already paid tax on the subcontractors' services.

SUBCONTRACTOR:

"THE PLUMBER" BILLS THE GENERAL

\$10,000.00 Plus Tax

Breakdown of subcontractor's books:

•			` /	gr			
accor n coor	\$ 4,716.98	\$ 283.02	\$ 5,000.00	\$ 5,000.00	\$ 300.00	\$10,300.00	
temperature of page course	materials purchased	tax paid by sub	total materials cost	sub's charge for service	6% tax on service	Total	

	igid fe	Service Servic
Sale Official	Superior Sup	
33.02 00.00 00.00		ERAL KS:

pete state	in the state of th	
ſ	2100.0	200000000000000000000000000000000000000
\$10,300.00	OWN OF GENERAL CTOR'S BOOKS:	

BREAKDOWN OF GENERAL CONTRACTOR'S BOOKS

SUBCONTRACTS:

CONTRACT PRICE

\$ 10,300.00	\$71,200.00	\$ 10,300.00
Plumber	Carpenter	Electrician

\$ 8,200.00	492.00
	∽
General Contractor's Service*:	Sales Tax:

* **NOTE:** See Page 13 for definition of SERVICE.

Grand Total: \$100,492.00

SUBCONTRACTOR:

"THE CARPENTER" BILLS THE GENERAL \$70,000.00 Plus Tax

Breakdown of subcontractor's books: \$ 2,830.19 \$47,169.81 \$50,000.00 \$20,000.00 \$ 1,200.00 \$71,200.00 sub's charge for service materials purchased total materials cost 6% tax on service tax paid by sub Total

total mate	sub's char	6% tax on	Total	Tally May C	O HOLL THOUSE	Today Start	Tales of the state	THI TO TON	\ 6
							* C	OR THE	() ()

to Netho Subcontractor collects tax from General Contractor on the service portion of the bill

GENERAL CONTRACTOR

Bills Property Owner \$100,000.00 plus tax

\$91,800.00

Total sub cost

\$ 60,000.00	subcontractor's materials (tax paid)
\$ 31,800.00	subcontractor's service (tax paid)
\$ 8,200.00	general contractor's service
\$ 492.00	tax on general contractor's service
\$100,492.00	Total bill to property owner

No resale certificates issued by gentaxable service and the tax thereon. General contractor bills owner by separately stating the charges for eral contractor to subcontractors for taxable services.

SUBCONTRACTOR:

"THE ELECTRICIAN" BILLS THE GENERAL \$10,000.00 Plus Tax

Breakdown of subcontractor's books:

tax paid by sub

SALES AND USE TAX RETURN FORM OS-114

General Instructions

For Department Use Only

1. A RETURN MUST BE FILED even if no tax is due or no sales were made.

•	, .		 	 O V OI I II	110	tun i	o auc	0.	 ouioo	****	maac
		ATE.									

DUE DATE: Return is due one month after period ending. Return must be postmarked on or before the due date.

3. DEDUCTIONS: Fill out reverse side of this form if you claim deductions.

4. INTEREST: For late payment - 1% of tax due per month from due date.

5. PENALTY: For failure to pay tax when due - 15% of tax due or \$50, whichever is greater.

NEW OWNERS: Do not use previous owner's form to file your return. Any change in ownership requires a new permit.

7. Make check payable to: COMMISSIONER OF REVENUE SERVICES. (Be sure to include the Tax Registration Number on your check.) FOR COMPLETE INSTRUCTIONS SEE FORM 0-88.

For Period Ending
Connecticut Tax Registration Number

Please enter any changes to your name or address below.

FOR COMPLETE INSTRUCTIONS SEE FORM 0-88.	New Trade Name:
EXAMPLE 2	New Mailing Address: Please check if change applies to both mailing and physical address.
(GENERAL CONTRACTOR'S RETURN)	New Physical Location (P.O. Box Not Acceptable)

1	Gross receipts from sales of goods	1		
2	Gross receipts from leases and rentals	2		
3	Gross receipts from labor and services	3	100,000	00
4	Purchases of goods by your business subject to use tax	4		
5	Leases and rentals by your business subject to use tax	5		
6	Purchases of services by your business subject to tax <	6		
7	Total: Add Lines 1 through 6	7	100,000	00
8	Total deductions: Please complete reverse si en er a punt from Cotal Deductions here.	8	91,800	00
9	Balance subject to tax: Subtract Li & from Lin 7, but not less than zero	9	8,200	00
10	Gross amount of tax due: / Iltiply L. ne 5 b, % (.06)	10	492	00
11	Credits: See Form O-c Instructions <	11		
12	Net amount of tax due: Subtract Li e 11 from Line 10	12	492	00
13	For late payment of tax: See ceneral Instructions Interest + Penalty =	13		
14	Total amount due: Add Line 12 and Line 13	14	492	00

f this return is not for a full period, enter	o:								
this business has changed ownership since your last return, enter name and address of new owners and date sold:									
Name:	Addre	ess:		Date Sold:					
f this is your first return, please enter bu	usiness starting da	ate:	If you are out of business, please enter last business date:						
declare under the penalty of false statement that I have examined this return and to the best of my knowledge and belief, it is true, complete and correct. The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)									
Taxpayer's Signature			Title	Date					
Paid Preparer's Signature	P 99(19) , Building C	ontractors' Guid	Paid Preparer's Address le to Sales and Use Taxes	Date					

OS-114	TOTAL DEDUCTIONS (Enter here and on Line 8 on the front of this return) (Back) REV. 7/99 TOTAL DEDUCTIONS (Enter here and on Line 8 on the front of this return) (Back) REV. 7/99		91,800 59	00
	TOTAL DEDUCTIONS (Entor page and on Line V on the trant of this patrice)		0.1 PAA	00
	property are being phased out. (See instructions, Form O-88)			
	Computer and data processing services and renovation and repair services to residential real			
	Line 49 is now part of Line 36; Line 57 is now part of Line 56; Line 64 is now part of Line 30.			
	NOTE: Line 20 is now part of Line 19; Line 22 is now part of Line 21; Line 46 is now part of Line 45;			
			,	
С	Other Adjustments - labor and services (Describe: Subcontractor's service including tax paid)	С	31,800	00
В	Other Adjustments - leases and rentals (Describe:	В	,	
Α	Other Adjustments - sales of goods (Describe: Materials consumed including tax paid) <	Α	60,000	00
77	Sales to direct payment permit holders	77		
76	Patient care services by hospitals (See instructions, Form O-88)	76		
75	Renovation and repair services to residential real property (See instructions, Form O-88)	75		
74	Computer and data processing services (See instructions, Form 0-88)	74		
73	Repair and maintenance services and fabrication labor to vessels (See instructions, Form 0-88)	73		
72	Machinery, equipment, tools, supplies and fuel used in the biotechnology industry	72		
71	Certain machinery under the Manufacturing Recovery Act of 1992 (See instructions, Form 0-88)	71		
69	Repair services, repair and replacement parts for aircraft and certain aircraft (See instructions, Form 0-88)	69		
63	Funeral expenses <	63		
60	Material and components for noncommercial production of clothing	60		
59	Articles of clothing or footwear under \$50	59		\perp
58	Printed material for future delivery out of state	58		
56	Oxygen, blood plasma, prostheses, etc sales, leases, rentals or repair services of goods	56		
52	Taxed goods returned within 90 days at 6% (.06) rate	52		
50	Trade-ins of all like-kind tangible personal property (See instructions, Form O-88)	50		
48	Services between wholly owned business entities (See instructions, Form O-88)	48		
47	Nontaxable labor and services <	47		\bot
45	Items certified for air or water pollution abatement - sales, leases and rentals of goods	45		
44	Federal, Connecticut or municipal agencies - labor and services	44		
43	Federal, Connecticut or municipal agencies - leases and rentals	43		
42	Federal, Connecticut or municipal agencies - sales of goods	42		
41	Charitable or religious organizations - labor and services	41		
40	Charitable or religious organizations - leases and rentals	40		-
39	Charitable or religious organizations - sales of goods	39		
38	Nonprescription medicines and diabetic equipment - sales of goods	38		
37	Prescription medicines - sales of goods	37		_
36	Motor vehicles or vessels purchased by nonresidents (Attach CERT-125 to OS-114)	36		_
35	Out-of-state - labor and services	35		-
34	Out-of-state - leases and rentals	34		+
33	Out-of-state - sales of goods	33		
32	Machinery, materials, tools and fuel for commercial fishing	32		
31	Machinery, materials, tools and equipment used in commercial printing process or publishing	31		+
30	Machinery, its replacement, repair, component and enhancement parts, materials, tools and fuel for manufacturing <	30		-
29	Tangible personal property to persons issued Farmer Tax Exemption Permit	-		-
27	Aviation fuel Candible personal property to persons issued Farmer Tay Evernation Permit	27 29		-
26	Sales of electricity, gas and heating fuel for manufacturing or agricultural production ONLY	26		
25	Sales of electricity - \$150 monthly charge per business HEATING FUEL COMPANIES Sales of electricity age and heating first for many facturing as agricultural production.	25		+
24	Sales of electricity, gas and heating fuel for residential dwellings FOR UTILITY AND	24		
23	Fuel for motor vehicles	23		-
21	Food for human consumption, sold through vending machines and any items purchased with food stamps	21		-
19	Trucks with gross vehicle weight rating over 26,000 lbs. or used exclusively for carriage of interstate freight	19		-
18	All newspapers and subscription sales of magazines and puzzle magazines Crucke with gross vehicle weight retire over 36 000 lbs. or used evaluations for corrigos of interestate freight.	18		
17	Sales for resale - labor and services	17		_
16	Sales for resale - leases and rentals	16		
15	Sales for resale - sales of goods	15		_
-	missing the numbers reneat analysis in tax exemptions			_

The Facts For Example 3 Are As Follows:

- This is a taxable renovation to commercial property.
- materials for this job are purchased by materials at the time of purchase. (All Tax is paid by the contractors on the subcontractors.)
- Subcontractors accept resale certificates from the general contractor.
- The general contractor bills the owner on a "sales tax included" basis.
- the gross receipts from taxable service The general contractor will determine determined by subtracting the gross by multiplying the total charges for taxable service by .943. The tax is receipts from the total charges for axable service.

SUBCONTRACTOR:

"THE CARPENTER" BILLS THE GENERAL

\$70,000.00

	\$47,169.81	\$ 2,830.19	\$50,000.00	\$20,000.00	\$70,000.00
,	naterials purchased	ax paid by sub	otal materials cost	sub's charge for service	total

SUBCONTRACTOR:

"THE ELECTRICIAN" BILLS THE GENERAL \$10,000.00

SUBCONTRACTOR:

\$ 283.02 \$5,000.00

\$4,716.98

materials purchased

\$10,000.00

\$5,000.00

sub's charge for service

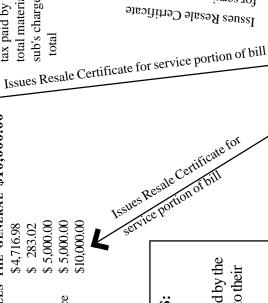
total

total materials cost tax paid by sub

to subcontractors for taxable issued by general contractor basis. Resale certificates owner on a "tax included" General contractor bills

services.

		_				
\$10,000.00						
THE GENERAL	\$4,716.98	\$ 283.02	\$ 5,000.00	\$ 5,000.00	\$10,000.00	4
"THE PLUMBER" BILLS THE GENERAL \$10,000.00	materials purchased	tax paid by sub	total materials cost	sub's charge for service	total	



BREAKDOWN OF GENERAL CONTRACTOR'S BOOKS

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	00,000,000	10001
	*00.000,09\$	Total
vendors	\$ 5,000.00*	Electrician
subcontractors to their	\$20,000.00*	Carpenter
Includes tax paid by the	\$ 5,000.00*	Plumber

Service**:	**
Plumber	\$ 5,000.00
Carpenter	\$20,000.00

NOTE: See Page 13

for definition of

SERVICE.

\$ 5,000.00	\$10,000.00	\$40,000.00 tax included
Electrician	General Contractor	Total Charges For Service

The Alternative Factor x	x .943
Total Charge For Service	\$37,720.00 without tax
Sales Tax	\$ 2,280.00

s =:=s='= +	\$100,000.
	Total:
2000	Grand

181

for service portion of bill Issues Resale Certificate

GENERAL CONTRACTOR Bills Property Owner

\$100,000.00 tax included

SALES AND USE TAX RETURN **FORM OS-114**

General Instructions

1. A RETURN MUST BE FILED even if no tax is due or no sales were made. For Department Use Only 2. DUE DATE:

Return is due one month after period ending. Return must be postmarked

on or before the due date. 3. DEDUCTIONS: Fill out reverse side of this form if you claim deductions.

4. INTEREST: For late payment - 1% of tax due per month from due date.

5. PENALTY: For failure to pay tax when due - 15% of tax due or \$50, whichever is greater.

6. NEW OWNERS: Do not use previous owner's form to file your return. Any change in ownership requires a new permit.

7. Make check payable to: COMMISSIONER OF REVENUE SERVICES. (Be sure to include the Tax Registration Number on your check.) FOR COMPLETE INSTRUCTIONS

For Period Ending Connecticut Tax Registration Number

> Please enter any changes to your name or address below.

FOR COMPLETE INSTRUCTIONS SEE FORM 0-88 .	New Trade Name:
EXAMPLE 3	New Mailing Address: □ Please check if change applies to both mailing and
	physical address. New Physical Location (P.O. Box Not Acceptable)
(GENERAL CONTRACTOR'S RETURN)	New Friysical Location (F.O. Box Not Acceptable)

1	Gross receipts from sales of goods	1			
2	Gross receipts from leases and rentals	2			
3	Gross receipts from labor and services	3		97,720	00
4	Purchases of goods by your business subject to use tax	4			
5	Leases and rentals by your business subject to use tax	5			
6	Purchases of services by your business subject to e tax	6			
7	Total: Add Lines 1 through 6	7		97,720	00
8	Total deductions: Please complete reverse s. e. ter e. ount from Total Deductions here.	8		60,000	00
9	Balance subject to tax: Subtract L. 8 from Lir 9 7, but not less than zero	9		37,720	00
10	Gross amount of tax due fultiply i in/ 9 b, \^o (.06)	10		2,280	00
11	Credits: See Form O <	11			
12	Net amount of tax due: Subtract ine 11 from Line 10	12		2,280	00
13	For late payment of tax: See General Instructions Interest < + Penalty < =	13			
14	Total amount due: Add Line 12 and Line 13	14		2,280	00
			•		

If this return is not for a full period, enter dates covered:	m:	То:
If this business has changed ownership since your last return, e	nter name and address of new	v owners and date sold:
Name: Address:		Date Sold:
If this is your first return, please enter business starting date:	If you are out of busine	ss, please enter last business date:
I declare under the penalty of false statement that I have examined this re (The penalty for false statement is imprisonment not to exceed one year	•	•
Taxpayer's Signature	Title	Date
Paid Preparer's Signature	Paid Preparer's Address	Date

	Missing line numbers reflect changes in tax exemptions			
15	Sales for resale - sales of goods	15		
16	Sales for resale - leases and rentals	16		\dashv
17	Sales for resale - labor and services	17		+
18	All newspapers and subscription sales of magazines and puzzle magazines	18		-
-		19		+-
19	Trucks with gross vehicle weight rating over 26,000 lbs. or used exclusively for carriage of interstate freight	21		-
21	Food for human consumption, sold through vending machines and any items purchased with food stamps	\vdash		
23	Fuel for motor vehicles <	23		
24	Sales of electricity, gas and heating fuel for residential dwellings FOR UTILITY AND	24		_
25	Sales of electricity - \$150 monthly charge per business HEATING FUEL COMPANIES	25		_
26	Sales of electricity, gas and heating fuel for manufacturing or agricultural production ONLY	26		+
27	Aviation fuel <	27		
29	Tangible personal property to persons issued Farmer Tax Exemption Permit	29		
30	Machinery, its replacement, repair, component and enhancement parts, materials, tools and fuel for manufacturing $<$	30		
31	Machinery, materials, tools and equipment used in commercial printing process or publishing	31		
32	Machinery, materials, tools and fuel for commercial fishing	32		
33	Out-of-state - sales of goods	33		
34	Out-of-state - leases and rentals <	34		
35	Out-of-state - labor and services <	35		
36	Motor vehicles or vessels purchased by nonresidents (Attach CERT-125 to OS-114)	36		
37	Prescription medicines - sales of goods	37		\top
38	Nonprescription medicines and diabetic equipment - sales of goods	38		\top
39	Charitable or religious organizations - sales of goods	39		\top
40	Charitable or religious organizations - leases and rentals	40		+-
41	Charitable or religious organizations - labor and services	41		+-
42	Federal, Connecticut or municipal agencies - sales of goods	42		+-
43	Federal, Connecticut or municipal agencies - leases and rentals <	43		+
44	Federal, Connecticut or municipal agencies - labor and ser/ices	44		
45		45		+-
		47		+-
47	Nontaxable labor and services	48		+
48	Services between wholly owned business entities (See ii str. ions, Fc in O-88)	\vdash		+
50	Trade-ins of all like-kind tangible personal prope See in truc ns, Form O-88)	50		
52	Taxed goods returned within 90 days at 6% (.06) atc	52		
56	Oxygen, blood plasma, prostheses, etc sales, leaves, als or repair services of goods	56		-
58_	Printed material for future delivery out tate	58		
59_	Articles of clothing or footwear under 50	59		
60	Material and components for ncomme cia pro tion of clothing	60		
63	Funeral expenses <	63		
69	Repair services, repair a replacement arts for aircraft and certain aircraft (See instructions, Form 0-88)	69		
71	Certain machinery under the Manura Irin , Recovery Act of 1992 (See instructions, Form 0-88)	71		
72	Machinery, equipment, tools, supplies and fuel used in the biotechnology industry	72		
73	Repair and maintenance services and fabrication labor to vessels (See instructions, Form 0-88)	73		
74	Computer and data processing services (See instructions, Form 0-88)	74		
75	Renovation and repair services to residential real property (See instructions, Form O-88)	75		
76	Patient care services by hospitals (See instructions, Form O-88)	76		
77	Sales to direct payment permit holders	77		\top
A	Other Adjustments - sales of goods (Describe: Materials consumed including tax paid)	Α	60,000	00
В	Other Adjustments - leases and rentals (Describe:	В	,	
C	Other Adjustments - labor and services (Describe:	С		\top
		П		+
	NOTE: Line 20 is now part of Line 19; Line 22 is now part of Line 21; Line 46 is now part of Line 45;	П		\top
	Line 49 is now part of Line 36; Line 57 is now part of Line 56; Line 64 is now part of Line 30.			+
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	H		+
	Computer and data processing services and renovation and repair services to residential real	Н		+
	property are being phased out. (See instructions, Form O-88)	H		+
	p. op 5.1, and boning principle data (500 minutabilities, 1 offit C 00)	H		+-
		H		+-
		Н	00.000	
	TOTAL DEDUCTIONS (Enter here and on Line 8 on the front of this return)		60,000	00
09-11/	4 (Back) REV. 7/99			

The Facts For Example 4 Are As Follows:

- This is a taxable renovation to commercial property.
- purchase. (All materials for this job are purchased by the Tax is paid by the contractors on materials at the time of subcontractors.)
- No resale certificates are issued to or accepted by the subcontractors.
- The general contractor will determine the gross receipts from mined by subtracting the general contractor's gross receipts for taxable service from the general contractor's charge for charge for service (tax included) by .943. The tax is detertaxable service by multiplying the general contractor's service.

SUBCONTRACTOR:

"THE PLUMBER" BILLS THE GENERAL \$10,000.00 "Tax Included"

Breakdown of subcontractor's books:

materials purchased tax paid by sub total materials cost sub's charge for service	\$4,716.98 \$ 283.02 \$5,000.00 \$5,000.00 tax included
the alternative factor	x .943
sub's charge for service	\$4,715.00 without tax
tax on service	285.00

-			
810	without tax	\$ 9,430.00	For Service
1	Ī	şe	General Contractor's Charge
Bills P	,	x .943	The Alternative Factor
ANAP		\$10,000.00*	For Service**:
	Ī	ge	General Contractor's Charge
	to their vendors	*00.000,06\$	Total sub cost
	subcontractors	\$10,000.00*	Electrician
<i></i>	paid by the	\$70,000.00	Carpenter
or o	\$10,000.00* * Includes tax	\$10,000.00*	Plumber
			Subcontracts:
of Front		OOKS:	CONTRACTOR'S BOOKS:
lede to		ENERAL	BREAKDOWN OF GENERAL
pidi di la constanti di la con	Y	285.00	tax on service
on of the state of	out tax	\$4,715.00 without tax	sub's charge for service
.30		x .943	the alternative factor
n" !	ncluded	\$5,000.00 tax included	sub's charge for service

SUBCONTRACTOR:

Breakdown of subcontractor's books:

\$70,000.00 "Tax Included"

\$ 2,830.19 \$50,000.00

\$47,169.81

materials purchased

taxable services. "THE CARPENTER" BILLS THE GENERAL

General contractor bills owner on a "tax included" basis. No resale contractor to subcontractors for certificates issued by general

EXAMPLE

SUBCONTRACTOR:

"THE ELECTRICIAN" BILLS THE GENERAL \$10,000.00 "Tax Included"

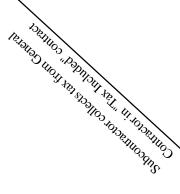
actor's books:	\$4,716.98	\$ 283.02	\$5,000.00	\$5,000.00 tax included	x .943	\$4,715.00 without tax	\$ 285.00	•
Breakdown of subcontractor's books:	materials purchased	tax paid by sub	total materials cost	sub's charge for service	the alternative factor	sub's charge for service	tax on service	
\$20,000.00 tax included	x .943	\$18,860.00 without tax	\$ 1,140.00	-	Su	bcc	ontr	

sub's charge for service

ax on service

sub's charge for service the alternative factor

total materials cost tax paid by sub



Subcontractor collects tax from General Contractor in "Tax Included" contract

GENERAL CONTRACTOR

Bills Property Owner

\$100,000.00 tax included

** NOTE: See Page 13 for definition of SERVICE.

\$100,000.00

Grand Total:

Sales Tax

570.00

SALES AND USE TAX RETURN **FORM OS-114**

General Instructions

	l
For Department Use Only	2. D
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	3. D 4. IN
	4. 11
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	5. P
	5. P 6. N
	l ir

1. A RETURN MUST BE FILED even if no tax is due or no sales were made.

Return is due one month after period ending. Return must be postmarked on or before the due date.

EDUCTIONS: Fill out reverse side of this form if you claim deductions.

NTEREST: For late payment - 1% of tax due per month from due date. PENALTY: For failure to pay tax when due - 15% of tax due or \$50, whichever is greater.

NEW OWNERS: Do not use previous owner's form to file your return. Any change

in ownership requires a new permit.

7. Make check payable to: COMMISSIONER OF REVENUE SERVICES. (Be sure to include the Tax Registration Number on your check.) FOR COMPLETE INSTRUCTIONS SEE FORM 0-88.

For Period Ending Connecticut Tax Registration Number

> Please enter any changes to your name or address below.

New Trade Name:
New Mailing Address:
☐ Please check if change applies to both mailing and physical address.
New Physical Location (P.O. Box Not Acceptable)

EXAMPLE 4

(GENERAL CONTRACTOR'S RETURN)

1	Gross receipts from sales of goods	1		
2	Gross receipts from leases and rentals	2		
3	Gross receipts from labor and services	1	99,430 00)
4	Purchases of goods by your business subject to use tax	4		
5	Leases and rentals by your business subject to use tax	5		
6	Purchases of services by your business subject to t tax	6		
7	Total: Add Lines 1 through 6	7	99,430 00)
8	Total deductions: Please complete reverse vioc on ar an unt from Cotal Deductions here.	8	90,000 00)
9	Balance subject to tax: Subtract Lir subtrac	9	9,430 00)
10	Gross amount of tax due: www.'tiply Lii a by c (.06)	10	570 00)
11	Credits: See Form O-8c 'ons <	11		
12	Net amount of tax due: Subtract Lir e 11 from Line 10	12	570 00)
13	For late payment of tax: See General Instructions Interest Henalty =	13		
14	Total amount due: Add Line 12 and Line 13	14	570 00)

Flease Complete Items Delow						
If this return is not for a full period, enter dates covered:	om:	To	o:			
If this business has changed ownership since your last return, enter name and address of new owners and date sold:						
Name: Address:			Date Sold:			
If this is your first return, please enter business starting date:		If you are out of business, please enter	er last business date:			
I declare under the penalty of false statement that I have examined this return and to the best of my knowledge and belief, it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)						
Taxpayer's Signature		Title	Date			
Paid Preparer's Signature	·	Paid Preparer's Address	Date			

				+
				1
	property are being phased out. (See instructions, Form O-88)			+-
	Computer and data processing services and renovation and repair services to residential real	\vdash		+-
		\vdash		+
	Line 49 is now part of Line 36; Line 57 is now part of Line 56; Line 64 is now part of Line 30.	\vdash		+-
	NOTE: Line 20 is now part of Line 19; Line 22 is now part of Line 21; Line 46 is now part of Line 45;	\vdash		+
	NOTE: Line 20 is now port of Line 40. Line 20 is now port of Line 24. Line 40 is now port of Line 45.	\vdash		+-
C	Other Adjustments - labor and services (Describe: Subcontractor's service)	С	30,000	00
B	Other Adjustments - leases and rentals (Describe: Other Adjustments - leases and rentals (Describe: Subsentractor's corvice	В	00 000	
<u>A</u>	Other Adjustments - sales of goods (Describe: Materials consumed including tax paid)	A	60,000	00
77	Sales to direct payment permit holders Other Adjustments, calculate and a (Describe). Materials consumed including tax paid.	77	60 000	+
76	Patient care services by hospitals (See instructions, Form O-88) Sales to direct payment parmit holders	76		+-
75	Renovation and repair services to residential real property (See instructions, Form O-88)	75 76		+-
74	Computer and data processing services (See instructions, Form 0-88)	74		+-
73	Repair and maintenance services and fabrication labor to vessels (See instructions, Form 0-88)	73		+-
	Machinery, equipment, tools, supplies and fuel used in the biotechnology industry Considering and maintenance convices and fabrication labor to vessels (See instructions Form 0.88)	-		+-
71		72		+-
71	Repair services, repair and replacement parts for aircraft and certain aircraft (See instructions, Form 0-88) Certain machinery under the Manufacturing Recovery Act of 1992 (See instructions, Form 0-88)	71		+-
69		69		+-
63	Funeral expenses	63		+-
60	Material and components for noncommercial production of clothing	60		+-
59	Articles of clothing or footwear under \$50	59		+
58	Printed material for future delivery out of state	58		+
56	Oxygen, blood plasma, prostheses, etc sales, leases, rentals or repair services of goods	56		+-
52	Taxed goods returned within 90 days at 6% (.06) rate	52		+
50	Trade-ins of all like-kind tangible personal property (See instructions, Form O-88)	50		+-
48	Services between wholly owned business entities (See instructions, Form O-88)	48		+-
47	Nontaxable labor and services	47		+
45	Items certified for air or water pollution abatement - sales, leases and rentals of goods	45		+
44	Federal, Connecticut or municipal agencies - labor and services	44		+
43	Federal, Connecticut or municipal agencies - leases and rentals	43		+-
42	Federal, Connecticut or municipal agencies - sales of goods	42		+
41	Charitable or religious organizations - labor and services	41		+
40	Charitable or religious organizations - leases and rentals	40		+-
39	Charitable or religious organizations - sales of goods	39		+-
38	Nonprescription medicines and diabetic equipment - sales of goods	38		+
37	Prescription medicines - sales of goods	37		+-
36	Motor vehicles or vessels purchased by nonresidents (Attach CERT-125 to OS-114)	36		+-
35	Out-of-state - labor and services	35		+-
34	Out-of-state - leases and rentals	34		+
33	Out-of-state - sales of goods	33		+
32	Machinery, materials, tools and fuel for commercial fishing	32		+
31	Machinery, materials, tools and equipment used in commercial printing process or publishing	31		+
30	Machinery, its replacement, repair, component and enhancement parts, materials, tools and fuel for manufacturing <	30		+
29	Tangible personal property to persons issued Farmer Tax Exemption Permit	29		+
27	Aviation fuel	27		\top
26	Sales of electricity, gas and heating fuel for manufacturing or agricultural production ONLY	26		+
25	Sales of electricity - \$150 monthly charge per business HEATING FUEL COMPANIES	25		+
24	Sales of electricity, gas and heating fuel for residential dwellings FOR UTILITY AND	24		+
23	Fuel for motor vehicles	23		+-
21	Food for human consumption, sold through vending machines and any items purchased with food stamps	21		+
19	Trucks with gross vehicle weight rating over 26,000 lbs. or used exclusively for carriage of interstate freight	19		+-
18	Sales for resale - labor and services All newspapers and subscription sales of magazines and puzzle magazines <	18		+-
<u>16</u> 17	Sales for resale - leases and rentals	16 17		+-
	Sales for resale - sales of goods	15		+
15	Order for weather and an effective	1 4-1		- 1